

MANAGEMENT CONTROL EVALUATION CERTIFICATION STATEMENT		1. REGULATION NUMBER AR 215-1
For use of this form, see AR 11-2; the proponent agency is ASA(FM).		2. DATE OF REGULATION 24 Oct 2006
3. ASSESSABLE UNIT Directorate of Morale, Welfare, and Recreation		
4. FUNCTION Auto Craft Shop, Sales Accountability for Resale Operations		
5. METHOD OF EVALUATION (Check one)		
X	a. CHECKLIST	b. ALTERNATIVE METHOD (Indicate method)
	APPENDIX (Enter appropriate letter)	
6. EVALUATION CONDUCTED BY		
a. NAME (Last, First, MI) Neff, William		b. DATE OF EVALUATION 20 Dec 2006
7. REMARKS (Continue on reverse or use additional sheets of plain paper)		
<p>Key management controls were tested by direct observation, file/documentation review, and sampling.</p> <p>No material weaknesses were found during this evaluation period.</p>		
8. CERTIFICATION		
I certify that the key management controls in this function have been evaluated in accordance with provisions of AR 11-2, Army Management Control Process. I also certify that corrective action has been initiated to resolve any deficiencies detected. These deficiencies and corrective actions (if any) are described above or in attached documentation. This certification statement and any supporting documentation will be retained on file subject to audit/inspection until superseded by a subsequent management control evaluation.		
a. ASSESSABLE UNIT MANAGER		b. DATE CERTIFIED 22 Jan 07
(1) Typed Name and Title Paul A. Heilman Director of Morale, Welfare, and Recreation		
(2) Signature 		

E - SALES ACCOUNTABILITY TESTS FOR OTHER RESALE OPERATIONS

		YES	NO
1	Were sales accountability tests conducted in accordance with guidance in AR 215-1, App G?	<u>X</u>	
2.	Were inventories performed in accordance with guidance in AR 215-1, App G and DOD 7000.14-R, Volume 13, August 1994?	<u>X</u>	
	Did the activity manager or designee conduct or supervise month-end physical inventories? Maintained electronically-physical count Done once a year.	<u>X</u>	
	Was the DA Form 1759 (Property/Merchandise Inventory) prepared in the same sequence in which the merchandise was stored or arranged for display?	<u>X</u>	
	If stock record cards (DA Form 1991) were maintained was the DA Form 1759 prepared by the organization maintaining the stock record cards? Inventory maintained by Rec Trac	<u>X</u>	
	If automated inventory records were maintained, did the central accounting office prepare the inventory listing?	<u>X</u>	
	If inventory records were not maintained, was the DA Form 1759 prepared by the activity manager before the physical count was taken? See above – inventory maintained by Rec Trac	n/a	
	Were cutoff dates for sales, issues, returns, adjustments, and transfers between departments established so that inventory lists would accurately reflect all items of inventory?	<u>X</u>	
	Were all items accurately counted?	<u>X</u>	
	Were item counts recorded in ink on the DA Form 1759?	<u>X</u>	
	If some items inventoried were not listed on the DA Form 1759, were the items subsequently added?	<u>X</u>	
	Did at least two persons perform the inventory counts (one to count and one to record?)	<u>X</u>	
	If corrections were made to the recorded counts, were the incorrect figures lined out, the correct figures inserted, and the corrections initialed by at least two people?	<u>X</u>	

Were inventory counts reconciled to stock record cards, and were differences reconciled? Entries are in Rec Trac not stock cards

X

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	YES	NO
Were stock record cards prepared for items not originally listed on DA Form 1759? Yes entered into Rec Trac	<u>X</u>	
Were central accounting offices and activity managers given the results of the inventories?	<u>X</u>	
3. Were expected sales calculations properly and accurately performed?	<u>X</u>	
Were quantities of inventoried items (by line item) for both the beginning and ending inventories accurately listed on the sales accountability test sheets?	<u>X</u>	
In case of manual computations, were the calculations validated, in cases of numerous computations, did the activity manager spot check to ensure that the expected sales were accurately computed? All sales entered in Rec Trac	n/a	
Were accurate retail prices used to determine expected sales revenue?	<u>X</u>	
4. Were actual sales figures reliable?	<u>X</u>	
Were operations adequately monitored to ensure that receipts were issued for all sales?	<u>X</u>	
Were operations adequately monitored to ensure that sales were recorded and the cash register clerks recorded receipts at the time of sale?	<u>X</u>	
Were separate cash register keys used to identify sales by categories?	<u>X</u>	
Did the amount of actual sales recorded on the sales accountability test sheets accurately reflect the documented sales receipts?	<u>X</u>	
5. Were expected sales compared to actual sales, and were significant variances investigated and documented?	<u>X</u>	
6. Were the sales accountability test sheets signed by the person verifying the results?	<u>X</u>	
7. Do managers review results of the sales accountability tests and take action, as required, based on the results?	<u>X</u>	

Classification: **UNCLASSIFIED**

Caveats: NONE

Mulla S. Hoff
12-20-06

12/20/2006